



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

May 27, 2009

Mr. Jing Xing
Chief Executive Officer and
Co-Chairman of the Board
Asia Premium Television Group, Inc.
Room 602
2 North Tuanjihu Street, Chaoyang District
Beijing, 100026, People's Republic of China

Re: Asia Premium Television Group, Inc.
Item 4.01 Form 8-K
Filed: April 17, 2009
File No. 33-33263

Dear Mr. Xing:

We have completed our review of your Form 8-K and related filing and do not, at this time, have any further comments.

Sincerely,

/s/

Robert S. Littlepage
Accountant Branch Chief